Page 3, Line 9, by inserting after all of said section, the following: "52.240. 1. The statement and receipt required by section 52.230 shall be mailed to the address taxpayer as shown by the county assessor on the current tax books, and postage for the mailing of the state receipts shall be furnished by the county commission. The failure of the taxpayer to receive the notice pro section 52.230 in no case relieves the taxpayer of any tax liability and penalties and interest imposed Ion in No penalty or interest imposed under any law shall be charged on any real property tax when there is clear convincing evidence that the county made an error or omission in determining taxes owed by a taxpayer. 2. The county collector shall refund penalties, interest, and taxes if the county made an error or a taxpayer believes that an error or omission has occurred and discovers the error or omission after December first, and the taxpayer has not paid current year taxes owing, the taxpayer shall pay the taxes with any penaltites towing. The taxpayer may then submit a written request for a refund of penalties, interest, or taxes county commission. If the county commission approves the refund, then such penalties, interest, or taxes refunded as provided in subsection 5 of section 139.031, RSMo. 52.290. 1. In all counties except counties having a charter form of government and any city not county, the collector shall collect on behalf of the county a fee for the collection of delinquent and back ta percent on all sums collected to be added to the face of the tax bill and collected from the party paying the Two-sevenths of the fees collected pursuant to the provisions of this section shall be paid into the county given sevenths of the fees collected pursuant to the provisions of this section shall be paid into the county employees' retirement fund created by sections 50.1000 to 50.1200, Ray county of the first classification with more than one hundred eighty-four thousand but fewer than one eighty-eight thousand inhabitants, fo	Substitute for Senate Committee Substitute for Senate Bill No. 1209, Section 32.400, after all of said section, the following: atement and receipt required by section 52.230 shall be mailed to the address of the inty assessor on the current tax books, and postage for the mailing of the statements and the county commission. The failure of the taxpayer to receive the notice provided for its even the taxpayer of any tax liability and penalties and interest imposed [on him] by layed under any law shall be charged on any real property tax when there is clear and county made an error or omission in determining taxes owed by a taxpayer. Totor shall refund penalties, interest, and taxes if the county made an error or omission. To or omission has occurred and discovers the error or omission after December thirty the paid current year taxes owing, the taxpayer shall pay the taxes with any penalties or the many then submit a written request for a refund of penalties, interest, or taxes to the county commission approves the refund, then such penalties, interest, or taxes shall be section 5 of section 139.031, RSMo. To be added to the face of the tax bill and collected from the party paying the tax. Section behalf of the county a fee for the collection of delinquent and back taxes of section behalf of the provisions of this section shall be paid into the county general function with more than one hundred eighty-four thousand but fewer than one hundred cants, four-sevenths of the fees collected pursuant to the provisions of this section with more than one hundred eighty-four thousand but fewer than one hundred cants, four-sevenths of the fees collected pursuant to the provisions of this section shall fund and three-sevenths of the fees collected pursuant to the provisions of this section shall fund and three-sevenths of the fees collected pursuant to the provisions of this section employees' retirement fund created by sections 50.1000 to 50.1200, RSMo. To be added to the face of the fees collected pursuant to the provisi	H	OUSE AMENDMENT NO
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concer on behalf of the county and pay into the county general rand a roe for the concertion of definiquent		co	llect on behalf of the county and pay into the county general fund a fee for the collection of delinquent and back

1	taxes of two percent on all sums collected to be added to the face of the tax bill and collected from the party paying
2	the tax except that in a county with a charter form of government and with more than two hundred fifty thousand but
3	less than seven hundred thousand inhabitants, the collector shall collect on behalf of the county a fee for the collection
4	of delinquent and back taxes of three percent on all sums collected to be added to the face of the tax bill and collected
5	from the party paying the tax. If a county is required by section 52.312 to establish a tax maintenance fund, one-third
6	of the fees collected under this subsection shall be paid into that fund; otherwise, all fees collected under the
7	provisions of this subsection shall be paid into the county general fund.

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- 3. Such county collector may accept credit cards as proper form of payment of outstanding delinquent and back taxes due. No county collector [may] shall charge a surcharge for payment by credit card."; and Further amend said bill, Section 67.175, Page 5, Line 64, by inserting after all of said section, the following:
- "67.548. 1. In any first or second class county not having a charter form of government, which contains all or any part of a city with a population of greater than four hundred thousand inhabitants, in which the voters have approved a sales tax as provided by section 67.547, the county commission may:
 - (1) Reduce or eliminate the county general fund levy, the special road and bridge levy, or the park levy; and
- (2) Grant county sales tax revenues to cities, towns and villages and to special road districts organized pursuant to chapter 233, RSMo.
- 2. [If the county commission reduces a special road and bridge tax levy pursuant to this section which results in a reduction of revenue available to a city, town or village or to a special road district organized pursuant to chapter 233, RSMo, the commission shall in that year in which the reduction of revenue occurs set aside and place to the credit of each such entity sales tax revenues in an amount at least equal to that which each such entity would have otherwise been entitled from the special road and bridge tax levy, had it not been for such reduction. In subsequent years, each such entity shall receive from the county an amount of sales tax revenue equal to the amount of special road and bridge tax revenue that each such entity would have received in that year, but for the reduction in the special road and bridge tax. The county shall transfer such sales tax revenue to each such entity in twelve equal monthly installments during each year in which such entity is entitled to receive such sales tax revenue. Nothing herein shall restrict or eliminate the county's obligation to allocate revenue from the special road and bridge levy, as annually considered by the county commission, to the cities, towns, and villages and to special road districts organized under chapter 233, RSMo. Additionally, in the event the county utilizes sales tax revenues received under section 67.547 for the county's road and bridge program, the county shall be obligated to pay the same allocation percentage of such revenue to the cities, towns, and villages and to special road districts as if such revenue had been received pursuant to the special road and bridge levy and shall be paid in twelve equal monthly installments during the year in which such entity is entitled to receive the revenue. Nothing herein shall be deemed to eliminate or restrict the county's discretion in setting the special road and bridge levy or the amount of sales tax revenue to be used for the county's road and bridge program."; and

Action Taken _	
Date	

Further amend said bill by amending the title, enacting clause, and intersectional references accordingly.